



Minnesota Gambling Control Board

GAMING NEWS

April/May/June 2015

Board Members:

William Goede, Chair
(Plainview)
Committee: Executive

Norm Pint, Vice Chair
(New Prague)
Committees: Executive;
CRG (chair)

William Gillespie, Secretary
(St. Paul)
Committees: Executive;
Legislative (chair); CRG

Geno Fragnito (Woodbury)
Committees: Legislative; Rules

James Nardone
(Grand Rapids)
Committee: Rules, Chair

Kenneth Koch (Eagan)
Committees: Legislative

Beth Pinkney (Woodbury)
Committees: CRG; Rules

2015 Legislative Session Brings Many Changes to Lawful Gambling

The regular legislative session has ended and while there are plans for a special session to address some issues, most of the changes proposed for charitable gaming have been approved. This issue of Gaming News is dedicated to highlighting changes affecting charitable gaming operations in Minnesota. I strongly encourage gambling managers to set aside time in June to attend a Legislative Update class (see page 2 for current schedule).

There are nearly 50 beneficial changes to charitable gaming laws affecting all forms of charitable games. Changes include:

- increased prize limits for bingo;
- new game formats for raffles and tipboards;
- elimination of preregistration for electronic devices;
- clarification of operational changes affecting deposits; and
- clarification of license applications and of who can play.

For a more detailed listing of the changes, go to pages 3-5 of this issue of *Gaming News*.

There was a great deal of effort put forth by representatives from the industry to help facilitate many of these changes and I would like to acknowledge the support of our regulatory efforts by these representatives.

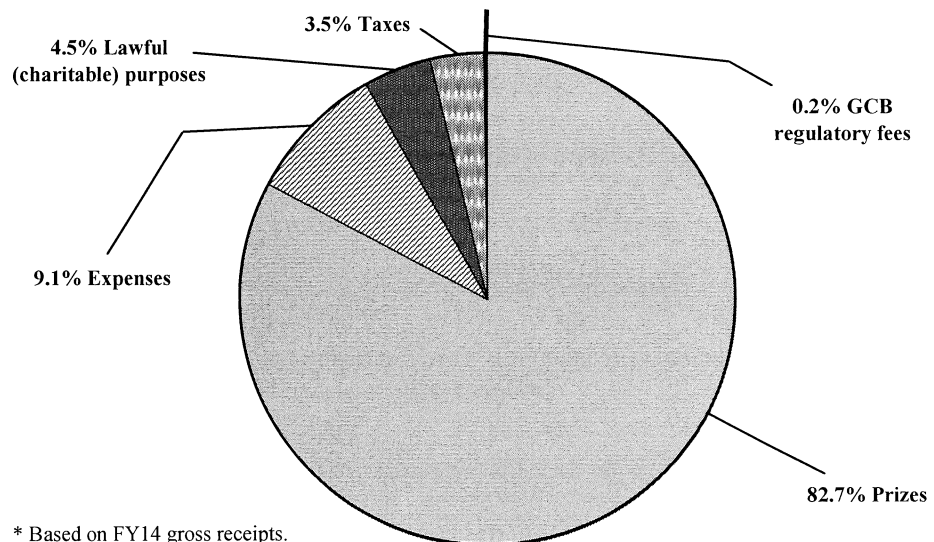
More Good News

Sales continue to increase for the industry. Currently, gross sales for calendar year 2015 are running 13% ahead of last year! For the month of March (always one of the best months for sales) total gross sales from all forms of charitable gaming came in at \$127 million. Additionally, new games from manufacturers continue to come in at near record volumes. All good indicators for the industry.

Fees

Part of the legislative session included a revised fee schedule, a first since 2004. Minnesota is #1 in terms of charitable gaming activity and sales, and one of the smallest in terms of regulatory costs to charities. Based on the new fees for licensed organizations, and using FY14 gross receipts, half of all organizations will pay less than \$135 in additional regulatory fees. With regard to where the money goes, take a look at the pie chart below – that small sliver of a line represents the budget for the Gambling Control Board.

Where Does the Charitable Gaming Money Go?*



* Based on FY14 gross receipts.

Monthly Board meetings are open to the public and are held at:

Gambling Control Board
Suite 300 South
1711 W. County Road B
Roseville MN

Meetings start at 10:00 a.m.

Monday, June 15, 2015
Tuesday, July 21, 2015
Monday, August 17, 2015
Tuesday, September 22, 2015

Meetings are subject to change.
For the latest schedule and
agenda go to:

www.mn.gov/gcb

Continuing Education Classes

June 2015 Topic:

Legislative Update

Stay up to date on the latest changes to lawful gambling statutes, including prize receipt and ID requirements, deposit requirements, bingo changes, cash-basis reporting, raffle changes, merged organizations, and more!

6/16/15 7:00 pm	South Central College Conference Center A 1920 Lee Boulevard North Mankato (park in Blue Lot on north side of building; use Door 15)
6/17/15 7:00 pm	Hibbing Memorial Building Dining Room 400 East 23rd Street Hibbing
6/17/15 7:00 pm	Gambling Control Board Suite 300 South 1711 W. County Road B Roseville (use south doors)
6/18/15 7:00 pm	AmericInn Lodge & Suites Fergus & Falls Room 526 Western Avenue Fergus Falls
6/22/15 6:00 pm & 7:45 pm	Best Western Kelly Inn Congress/Senate Room 100 4th Ave. South St. Cloud (park in south lot along Hwy. 23 or east lot along river)
6/23/15 2:00 pm	Gambling Control Board Suite 300 South 1711 W. County Road B Roseville (use south doors)

- ✓ Plan ahead. Gambling managers must attend at least one class each calendar year.
- ✓ Preregistration is not required to attend.
- ✓ Classes are free and open to the public.

Citation Report

Citation amounts for similar violations may vary depending on unique circumstances and information and are issued on a case-by-case basis.

- **Babe Ruth League, Brooklyn Park**, License 03273. Failed to meet minimum LPE percentage for two consecutive fiscal years. \$1,000 citation.
- **Little Canada Recreation Association**, License 34510. Failed to meet minimum LPE percentage for two consecutive fiscal years. \$1,000 citation.
- **South Metro Baseball League, Apple Valley**, License 33822. Repeatedly filed inaccurate reports with the Board. \$400 citation.
- **White Bear Lake Area Hockey Association**, License 03111. Video surveillance equipment unsecured and accessible to the operator and cashier. \$250 citation.
- **Lake Washington Improvement Association, Madison Lake**, License 03528. Authorization not obtained for transfer of gambling funds to the general account. \$200 citation.
- **American Legion Post 109, Two Harbors**, License 00368. Merchandise certificate not used to award firearm and prize not paid for prior to drawing. \$150 citation.
- **American Legion Post 404, Alden**, License 00983. Failed to file Lawful Gambling Schedules A, C, and F with the Board (September 2014). \$100 citation.
- **Elgin Fire Relief Association, License 05658**. Failed to file Lawful Gambling Schedules A, C, and F with the Board (September 2014). \$100 citation.
- **VFW Post 6208 Prior Lake**, License 00295. Made erroneous deposit into gambling account. \$50 citation.

The following organizations failed to attend continuing education class during calendar year 2014:

- **American Legion Post 390, Stephen**, License 02765. \$100 citation.
- **Andover Football Association**, License 36655. \$100 citation.
- **St. Cloud Youth Hockey Association**, License 04196. \$100 citation.
- **White Bear Lake Area Hockey Association**, License 03111. \$100 citation.
- **Norwood Young America Lions Club**, License 03552. \$100 citation.

2015 Legislative Summary

Bingo

- Clarifies that bar bingo is for licensed on-sale locations. Allows a licensed organization, with consent from a licensed organization already conducting another form of lawful gambling at the site, to conduct bar bingo at the site without having to conduct another form of gambling itself. (349.12, subd. 3c; 349.17, subd. 7) **Effective 7/1/15.** (S.F. 634/H.F. 948)
- Defines “hot-ball bingo prize” as an additional prize awarded for a winning bingo face for which the last bingo number called in the bingo game matches a previously designated bingo number announced to all players immediately prior to the beginning of the bingo game or occasion. Requires that all players participating in a bingo game where there is a hot-ball bingo prize be eligible for that prize at no additional cost. Sets a \$500 limit on hot-ball bingo prizes. (349.12, subd. 21a; 349.211, subd. 2) **Effective 5/19/15.** (S.F. 229/H.F. 374)
- Permits bingo cards, sheets, and facsimiles to include two numbers in each space. (349.17, subd. 5) **Effective 5/19/15.** (S.F. 229/H.F. 374)
- Allows for a bingo win based on only a 3-ball pattern (with the exception of cover-none). (349.17, subd. 6) **Effective 5/19/15.** (S.F. 229/H.F. 374)
- Removes the two-day restriction on the number of bingo occasions each week at a nursing home, senior living residence, or by a senior citizen organization, and allows residents’ guests to play. (349.166, subd. 1) **Effective 7/1/15.** (S.F. 634/H.F. 948)
- Allows a bingo prize of \$200 or more to be delivered within three business days, minimizing cash exposure. (349.17, subd. 3) **Effective 7/1/15.** (S.F. 634/H.F. 948)
- Removes the \$300 prize contribution limit for linked bingo games played with an electronic bingo device. Extends the 85% limit on gross receipts prize pool contribution to all linked bingo games. (349.211, subd. 1a) **Effective 5/19/15.** (S.F. 229/H.F. 374)
- Clarifies that progressive bingo prizes may start at up to \$500 and increase each game. (349.211, subd. 2) **Effective 7/1/15.** (S.F. 634/H.F. 948)
- Extends the cover-all bingo game prize limit to also include cover-none games. Defines a cover-none game as a bingo game where a player does not cover any numbered spaces to win. (349.211, subd. 1) **Effective 5/19/15.** (S.F. 229/H.F. 374)
- Designates disposable sealed bingo number selection placards as disposable gambling equipment. Requires serial and form number and state symbol on disposable sealed bingo number selection placards. (349.163, subd. 5a) **Effective 5/19/15.** (S.F. 229/H.F. 374)

B	I	N	G	O
1	2	3	4	5
6	7	8	9	10
11	12	Free Space	13	14
15	16	17	18	19
20	21	22	23	24


Raffles

- Defines continuation raffle as a raffle where winning entries from a drawing continue to another raffle drawing until final winning entries are determined. There is no extra cost beyond the initial cost to enter the first raffle drawing. Sales stop at the first drawing, and reporting occurs the date of the first drawing. The time period for continuation raffles cannot exceed 12 months. (349.12, subd. 8a) **Effective 5/19/15.** (S.F. 229/H.F. 374)
- Prohibits more than one exempt or excluded organization from taking part in the same raffle. Clarifies that exempted or excluded organizations may not combine the use of raffle tickets. Prohibits raffle tickets from being attached to or combined with other raffle tickets, with minor exceptions such as fishing tournaments and membership events, and requires the tickets to be sold separately from other exempted or excluded organizations’ raffle tickets. (349.166, subd. 2) **Effective 5/19/15.** (S.F. 634/H.F. 948)

Name _____		Summer Fest Raffle: \$25.00	
Address _____		100 raffle prizes	
City _____		1st Prize: Hybrid Car	
State _____		2nd Prize: All terrain vehicle	
Zip Code _____		3rd Prize: TV/Computer and printer	
Phone Number _____		4th Prize: 1st of additional prizes	
		5th Prize: 1st of 100 prizes	
		Winner responsible for any applicable fees or taxes	
		Drawing at ABC Lodge June 1, 2015 1 p.m.	
		2015 Odawa Avenue Odawa, MN	
		Ticket to purchase to \$25.00	
0001		Sponsored by Odawa Lions License number 99999-001 0001	

- Allows raffle prizes to be “visibly displayed” at the one-day event rather than listed on the raffle ticket to accommodate last-minute donation of prizes. Clarifies that for raffles in conjunction with wild game or fishing contests, organizations must have the appropriate DNR permit in addition to obtaining Board authorization. (349.173)

- Allows organizations to conduct a raffle in conjunction with an organization membership event once each calendar year. (349.173) **Effective 7/1/15.** (S.F. 634/H.F. 948)

- 
- A black and white photograph showing a hand with a white glove touching the screen of a tablet. The tablet is dark and rectangular, with a lighter rectangular area in the center representing the screen. The hand is positioned on the left side of the tablet, with the index finger touching the screen. The background is plain white.

- Clarifies that electronic linked bingo and electronic pull-tab games may occur only at on-sale liquor locations approved by the Board. (349.17, *subd.* 9) **Effective 7/1/15.** (S.F. 634/H.F. 948)

- Defines application software for electronic game systems as disposable gambling equipment. (349.12, *subd. 18*) **Effective 7/1/15.** (S.F. 634/H.F. 948)
- Clarifies that software applications are proprietary for electronic pull-tab or electronic bingo games and are not required to be provided to a licensed distributor. (349.163, *subd. 9*) **Effective 7/1/15.** (S.F. 634/H.F. 948)

[illegible]

- Eliminates player registration requirement for electronic device use. Prize receipts required for cash-out of \$600 or more. (349.17, subd. 9; 349.1721, subd. 4) **Effective 7/1/15.** (S.F. 634/H.F. 948) (*duplicative provision in S.F. 229/H.F. 374*)
- Allows a licensed organization, with consent from a licensed organization already selling paper pull-tabs at the site, to conduct electronic gaming at a site without having to conduct another form of gambling itself. (349.1721, subd. 4) **Effective 7/1/15.** (S.F. 634/H.F. 948)

- Allows tipboard placards to contain more than one seal, winning number, and symbol. Increases the ticket limit per game from 32 to 100 for requiring signature from players who have a ticket with one or more predesignated numbers or symbols. (349.1711, *subd. 1*) **Effective 5/19/15.** (S.F. 229/H.F. 374)

- Requires tipboard seals to be opened only by an employee or a volunteer of the organization selling the game but allows players to select which seal is opened if the placard has more than one seal. (349.1711, subd. 2) **Effective 5/19/15.** (S.F. 229/H.F. 374)

- Requires prize receipts for cashing out an electronic linked bingo device or an electronic pull-tab device with \$600 or more in credits. Other than for prize receipts, organizations are not required to register players using electronic devices. (349.17, *subd.* 9; 349.1721, *subd.* 4) **Effective 7/1/15.** (S.F. 634/H.F. 948) (*duplicative provision in S.F. 229/H.F. 374*)

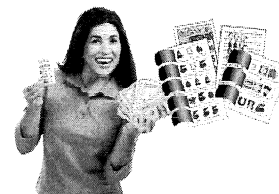
2015 Legislative Summary (continued)

(Conduct, *cont'd.*)

- Deposits for electronic gambling net receipts at a premises are required when the total net receipts reach \$2,000 or on or before the first day of the next month, whichever comes first. (349.19, *subd.* 2) **Effective 7/1/15.** (S.F. 634/H.F. 948)
- Allows licensing of merged organizations. If at least one of the organizations has an active license, the new organization will be considered to have been in existence for the most recent three years. (349.16, *subd.* 2a) **Effective 7/1/15.** (S.F. 634/H.F. 948) (*duplicative provision in S.F. 229/H.F. 374*)
- Requires that state gambling taxes and regulatory fees, like all other lawful gambling expenditures, be reported to the Gambling Control Board on a cash basis (in the month they're paid rather than the month they were incurred). For example, taxes and fees based on July's receipts that are paid in August will be listed on the August report to the Board. (349.19, *subd.* 5) **Effective 7/1/15.** (S.F. 634/H.F. 948)
- Includes late filing of required monthly Board reports as a reason for summary suspension action. (349.1641) **Effective 7/1/15.** (S.F. 634/H.F. 948)
- Off-site permit restrictions removed. No longer limited to county fairs, the State Fair, church festivals, or civic celebrations. (349.165, *subd.* 5) **Effective 7/1/15.** (S.F. 634/H.F. 948)
- Requires organizations to include all audits and compliance reports in meeting minutes, not just state agency audits. (349.19, *subd.* 11) **Effective 5/19/15.** (S.F. 229/H.F. 374)
- Removes the "accounting manual" requirement from statute (repeals 349.19, *subd.* 9b). (The *Lawful Gambling Manual* remains available and updated annually.) **Effective 7/1/15.** (S.F. 634/H.F. 948)

Employees/Volunteers

- Allows a volunteer conducting small (meat) raffles to participate/play in charitable gambling the next business day. A person involved with the conduct of electronic linked bingo, pull-tabs, tipboards with more than 32 numbers, or paddlewheels with a table at a site now only has to wait two weeks after ceasing their involvement before being allowed to participate in these games at that site (was six weeks). Restrictions on who may play electronic linked bingo were changed to the same restrictions for electronic pull-tabs. (349.181, *subd.* 3) **Effective 7/1/15.** (S.F. 634/H.F. 948)
- Allows an employee of a lessor to be compensated by an organization for the conduct of gambling at sites not owned by the lessor. (349.168, *subd.* 8) **Effective 7/1/15.** (S.F. 634/H.F. 948)



Manufacturers, Linked Bingo Game Providers, Distributors

- Allows manufacturers and linked bingo game providers to provide gambling organizations with promotional materials, provided that the value of the material does not exceed \$250 per year. The promotional material is limited to those items not normally purchased by the lessor of the premises in the lessor's business. (349.163, *subd.* 3a; 349.1635, *subd.* 4) **Effective 5/19/15.** (S.F. 229/H.F. 374)
- Requires termination plans for manufacturers, linked bingo game providers, and distributors. (349.161, *subd.* 9; 349.163, *subd.* 10; 349.1635, *subd.* 6) **Effective 7/1/15.** (S.F. 634/H.F. 948)
- Changes required pricing report filing to required filing of actual sales and discounts. (349.169) **Effective 7/1/15.** (S.F. 634/H.F. 948)

Compliance

50/50 (Share the Pot or Split the Pot) Raffles

50/50 raffles (also known as “share the pot” or “split the pot” raffles) have become popular. As a reminder, organizations must calculate prizes on receipts *before* expenses, not after.

Minnesota Rules, Part 7861.0310, Subpart 7a, states that an organization may conduct a raffle in which the prize amount is 50% or any other percentage of the raffle's gross receipts (before expenses).

The percentage of the gross receipts to be awarded as a prize must be clearly printed on the raffle tickets and, before the drawing, the gross receipts must be tallied and the prize amount must be announced.

Q & A

Q. We offer a cover-all bingo game that pays \$1,000 in 60 numbers. The consolation prize is 75% of sales, up to a \$200 maximum. In addition, the winner of the cover-all game receives a \$20 gift certificate.

If a player wins \$1,000, may we also award that person the \$20 gift certificate?

A. No. A player winning \$1,000 may not also be awarded a gift certificate in any denomination. Minnesota Statutes, Section 349.211, Subdivision 1, states that the aggregate value of all cover-all prizes in a bingo occasion may not exceed \$1,000. Awarding the gift certificate brings the prize to \$1,020.

Q. We offer a bingo game where the prize is 75% of sales up to a maximum of \$99. There is a bonus for a couple of games where the winner also receives a \$10 gift certificate.

If the percent of sales amounts to \$95, and the gift certificate is \$10, does a prize receipt have to be completed because the total value is now \$105?

A. Yes. Minnesota Rules, Part 7861.0260, Subpart 5A(1), states that an organization must complete a prize receipt when a bingo prize valued at \$100 or more is awarded. If the prize awarded to a player is \$95 plus a \$10 gift certificate, the value of the prize is \$100 or more.

Q. The owner of one of our pull-tab sites would like my organization to raffle off a gun at his bar. Is that legal?

A. Yes, your organization may conduct a gun raffle, but it cannot award an actual gun as a raffle prize. When awarding a prize that requires registration or licensure (such as a car, motorcycle, gun, etc.) the organization must use a certificate for merchandise. The certificate may be used as a raffle prize. For example, your organization may purchase a certificate from a gun dealer that is redeemable for a gun.

Q. May we pay the owner of the pull-tab site a percentage of raffle receipts?

A. No, an organization may not pay rent on raffle receipts, and an organization may not pay compensation to the lessor, a member of the lessor's immediate family, or the lessor's employees for the conduct of raffles (Section 349.168).

Q. May compensation be paid to a bar employee for the conduct of tipboards at a leased bar-operation site?

A. No. Compensation may not be paid to the lessor, lessor's immediate family, or lessor's employees in a bar operation lease arrangement. This activity (and any compensation) is covered under allowances for rent payment.

Q. May compensation be paid to an organization employee for the conduct of 40-ticket tipboards at a leased bar operation site?

A. Compensation could be paid to an organization employee for the conduct of 40-ticket tipboards but it might impact the rent payment.

Minnesota Statutes, Section 349.168, allows a licensed organization to compensate an employee of the organization for the sale of gambling equipment at a bar operation if the frequency of the activity is one day or less per week and the games are limited to 32 chances or less per game. Compensation paid for games with more than 32 chances would result in the lease be categorized as a “booth” rather than a “bar op”, which has a lower maximum rent percentage.

Compliance Review Group (CRG) Report

The CRG, a committee of the Gambling Control Board, meets with licensees to conduct informal inquiries into alleged violations of lawful gambling statutes and rules. This information is a condensed report of recently completed CRG conferences. Penalties imposed are based on specific and unique information reviewed for each licensee.

Barnesville Booster Club, License 02656

The organization:

- failed to maintain accurate physical and perpetual inventory systems, and to reconcile the records on a monthly basis;
- filed false and inaccurate information with the Board and Revenue;
- made expenditures of gambling funds which do not qualify as lawful purpose;
- failed to complete a monthly bank reconciliation which listed outstanding checks, deposits in transit, and beginning and ending book balances for the month which correspond to the profit carryover;
- failed to reconcile its profit carryover with its cash balance on hand;
- failed to maintain internal controls sufficient to protect the integrity of its lawful gambling;
- failed to timely comply with the Board's request to meet with Board staff to conduct a post-compliance review and provide documents to verify corrective action; and
- Conducted lawful gambling without sufficient supervision of a licensed gambling manager.

Consent Order Requirements:

- \$2,500 fine.
- Corrective Action Plan.
- Resolve all issues in the Compliance Review Report.
- File amended tax returns and schedules through Feb. 2015.
- CEO and one member must attend gambling manager seminar and pass exam.
- Focused Compliance Review.

American Legion Post 404, Alden, License 00983

The organization:

- made expenditures of gambling funds which do not qualify as lawful purpose or allowable expense;
- failed to maintain deposit records which were sufficient to allow determination of deposits made from each deal or game at each permitted premises;
- failed to file required monthly schedules with the Board reporting its activity;
- failed to present a monthly report that contained all of the required information to its members;
- failed to maintain accurate physical and perpetual inventory systems, and to reconcile the records on a monthly basis;
- failed to maintain internal controls sufficient to protect the integrity of its lawful gambling; and
- failed to timely comply with the Board's request to meet with Board staff to conduct a post-compliance review and provide documents to verify corrective action.

Consent Order Requirements:

- \$1,000 fine.
- Corrective Action Plan.
- Resolve all issues in the Compliance Review Report.
- File required monthly gambling tax returns, schedules, and reports.
- CEO and gambling manager must attend gambling manager seminar and pass exam.

American Legion Post 255, Brainerd, License 00529

The organization:

- filed false and inaccurate information with the Board and Revenue;
- failed to maintain deposit records which were sufficient to allow determination of deposits made from each deal or game at each permitted;
- failed to make deposits of gambling receipts within four business days;
- failed to maintain records that account for its assets, liabilities and fund balance;
- failed to maintain accurate physical and perpetual inventory systems, and to reconcile the records on a monthly basis;
- made expenditures of gambling funds which do not qualify as an allowable expense;
- failed to complete a monthly bank reconciliation which listed outstanding checks, deposits in transit, and beginning and ending book balances for the month which correspond to the profit carryover;
- failed to maintain correct and complete accounting records;
- conducted raffles in violation of rules;
- failed to maintain unsold tickets;
- failed to obtain an off-site permit to conduct lawful gambling; and
- failed to maintain internal controls sufficient to protect the integrity of its lawful gambling.

Consent Order Requirements:

- \$2,500 fine.
- Corrective Action Plan.
- Resolve all issues in Compliance Review Report.
- CEO and one member must attend gambling manager seminar and pass exam.
- Focused Compliance Review in one year.

Gnesen Fire Relief Association, License 00662

The organization failed to expend a minimum of 30% of gross profits for lawful purpose for three consecutive years.

Consent Order Requirements:

- \$650 fine.
- Corrective Action Plan.

American Legion Post 164, Stewartville, License 01093

The organization:

- failed to make deposits of gambling receipts within four business days;
- conducted lawful gambling with insufficient supervision of a licensed gambling manager; and
- failed to maintain internal controls sufficient to protect the integrity of its lawful gambling.

Consent Order Requirements:

- \$1,000 fine.
- Corrective Action Plan.
- Reconcile profit carryover variance.

Gambling Control Board
Suite 300 South
1711 West County Road B
Roseville, MN 55113

PRSRT STD
U.S. POSTAGE PAID
PERMIT 171
TWIN CITIES MN

State offices will be closed on May 25, July 3, and September 7, 2015.

Trends in Lawful Gambling Gross Receipts

NOTE: Figures for the current calendar year are subject to change due to amended, corrected, or late tax returns.

	Calendar Year 2015	% Change from 2014	Calendar Year 2014	% Change from 2013	Calendar Year 2013
January	\$112,544,320	16.9%	\$96,311,012	5.8%	\$91,073,625
February	\$111,198,943	15.7%	\$96,133,463	4.9%	\$91,683,377
March	\$126,884,883	8.2%	\$117,276,302	7.5%	\$109,096,758
April			\$108,505,995	3.1%	\$105,232,271
May			\$105,309,209	-1.6%	\$107,059,895
June			\$100,342,863	7.3%	\$93,475,338
July			\$102,594,398	7.2%	\$95,735,197
August			\$106,328,402	6.5%	\$99,881,245
September			\$105,007,235	7.1%	\$98,005,255
October			\$113,320,414	10.8%	\$102,246,539
November			\$105,803,414	4.8%	\$100,977,686
December			\$112,583,633	14.7%	\$98,137,795
YTD Total	\$350,628,146	13.2%	\$1,269,516,339	6.4%	\$1,192,604,981

Gambling Control Board www.mn.gov/gcb
Roseville 651-539-1900
St. Peter 507-931-5112
Hibbing 218-262-7301
Fergus Falls 218-739-7402

Dept. of Revenue www.revenue.state.mn.us/businesses/lawful_gambling
Lawful Gambling Tax Unit 651-297-1772
Email: lawfulgambling.taxes@state.mn.us

Department of Public Safety www.dps.mn.gov
Alcohol & Gambling Enforcement 651-201-7500, ext. 3

Internal Revenue Service

Forms 1-800-829-1040
Questions 651-312-7716

Minnesota's Bookstore www.comm.media.state.mn.us
651-297-3000; 1-800-657-3757

Minnesota Problem Gambling Helpline....www.nojudgment.com....1-800-333-HOPE